

Legislative Proposal: Corporate Responsibility and Human Rights

Legal Text and Questions and Answers on the Human Rights Due Diligence Act
proposed by German NGOs



BACKGROUND

In 2011 the UN Human Rights Council adopted the UN Guiding Principles on Business and Human Rights. The central element of these principles is the state obligation to protect human rights. This duty requires that states take appropriate measures to protect people against human rights violations by corporations. Companies have the responsibility to prevent, mitigate and, as necessary, remedy human rights violations they cause, contribute to or are linked to through their business relationships.

In some countries, this human rights due diligence obligation has already been incorporated into national law. For example, France has introduced a comprehensive human rights due diligence obligation for large companies, while the United Kingdom and the Netherlands have imposed such an obligation in relation to forced and child labour.

In light of these developments, the NGOs Amnesty International, Bread for the World – Protestant Development Service, Germanwatch and Oxfam Germany in 2016 commissioned Prof. Dr. Remo Klinger, Prof. Dr. Markus Krajewski, David Krebs and Constantin Hartmann to develop a legislative proposal for a German human rights due diligence obligation, the “Human Rights Due Diligence Act” (HRDD Act, in German *Menschenrechtsbezogene Sorgfaltspflichten-Gesetz – MSorgfaltsG* Act; <https://germanwatch.org/de/11970>). The legal text can be found at the end of this paper.

1. WHAT DOES THE HUMAN RIGHTS DUE DILIGENCE ACT (HRDD ACT) REGULATE?

The HRDD Act obligates companies to ensure, through application of due diligence, that internationally recognised human rights are respected in their own company and in the supply chain. This obligation includes carrying out a risk analysis, as well as prevention and remedial measures.

Also central is the companies’ obligation to document the measures taken. The legislators can moreover impose certain organisational obligations. These might include, for example, the setting up of a whistleblower system and the mandatory appointment of a “compliance officer”.

For purposes of enforcement, a variable mixture of instruments is envisaged. These may include the supervision of regulatory authorities, reporting obligations, civil law liability, procurement law, and other incentive mechanisms. The legislators can select the instruments most appropriate and necessary for enforcement of the obligations imposed. They can also introduce the instruments step by step in order to “lead” companies gradually to binding human rights standards.

2. WHAT COMPANIES ARE COVERED BY THE HRDD ACT? DOES IT ALSO APPLY TO SMALL AND MEDIUM-SIZED ENTERPRISES (SMES)?

The HRDD Act covers large companies whose corporate seat, headquarters or principal place of business is in Germany, regardless of legal form. The Act thus applies only to “domestic” firms. The intention and purpose of the regulation is to regulate corporate activities that are directed or otherwise controlled from German territory.

A company is deemed large if it exceeds any **one** of the quantitative thresholds laid down in the HRDD Act. The quantitative thresholds refer to the **balance sheet total** on an annual balance sheet as of reporting day, the company's turnover in the 12 months preceding reporting day, or the average **number of employees** in the 12 months preceding reporting day.

The Act shall apply to a **small or medium-sized company** only if it is active, either itself or through a company controlled by it, in a high-risk sector or in a conflict or high-risk area.

3. WHAT DO COMPANIES HAVE TO DO TO COMPLY WITH THEIR DUE DILIGENCE OBLIGATIONS?

Under the HRDD Act, the due diligence obligation has three components: risk analysis, risk prevention, and remedial measures.

Within the framework of **risk analysis**, companies must determine, by appropriate means, whether and to what extent their business activities contribute to human rights violations. Companies must include risks at the level of their affiliates and along the supply chain in their analysis. What an adequate analysis requires shall be determined with regard to specified criteria, such as size of the enterprise, country- or sector-specific risks, the expected severity and likelihood of possible violations, and how directly the company is contributing to such violations.

Depending on the specific region or sector in which they are operating, companies must address whatever particular risks are relevant in that region or sector – whether it be exploitative child labour in the natural stone sector, water pollution and expulsion from land in the raw materials sector or forced labour in the fishing industry. The severity and likelihood of possible human rights violations also play a role: if workers' lives are threatened by a lack of building safety in factories, greater efforts are required in the risk assessment than in the case of a violation of working time legislation. Finally, the extent to which a company is directly contributing to violations is relevant: the more indirect a company's role is – in particular, the more suppliers there are between the obligated company and the immediate human rights violation – the more difficult it will be to carry out a risk assessment. The requirements for the risk assessment will be accordingly reduced. If, however, the company can easily – on the basis of desk monitoring – obtain information on a probable and severe human rights violation, or if specific complaints are received from the people affected, trade unions or NGOs, it must follow up even if a “more remote” supplier is involved.

If grave risks become evident, the company must investigate them in more detail and, as a rule, consult those concerned. If, for example, an investment project requires large areas of land, there is a particular danger of illegal forced resettlements. In many countries, companies cannot rely on information from local authorities, but have to form their own view of the situation and investigate complaints from NGOs or the affected population.

If the company establishes that it is at risk of contributing to a human rights violation, it must take adequate **prevention measures**. If for example the company produces goods abroad, compliance with fundamental labour rights is frequently an issue. There are a number of ways of dealing with these risks reasonably. These include educating suppliers and their employees with the involvement of trade unions, the inclusion of working conditions in purchase conditions, reasonable auditing procedures, and active participation in multi-stakeholder initiatives, such as the Fair

Wear Foundation. If a company mines raw materials in an area affected by civil war, it has to be aware of the risks of cooperating with the military and the police. The company will also be expected to develop a company strategy for dealing with these risks and to instruct its local affiliate accordingly.

If human rights violations have already occurred or are imminent, the company must immediately take adequate measures to prevent or mitigate them. What **remedial measures** are specifically required must once again be determined with reference to the circumstances surrounding the particular human rights violation. As a rule, remedial measures will be required only to the extent of the company's ability to exert leverage. The company's own agreements with suppliers should be examined – and amended as necessary, if they make compliance with due diligence more difficult. This might for example be the case, in the textile sector, if agreements stipulate excessively short supply deadlines or extremely low prices. Sensible remedial measures may also include establishing accessible mechanisms for the filing of complaints. Business relations with the relevant partner must be ended if that is the only way of ensuring the company makes no contribution to human rights violations.

The law provides for the possibility of issuing statutory regulations, for example to specify the due diligence requirements for certain sectors.

4. WHAT HUMAN RIGHTS DO COMPANIES HAVE TO RESPECT?

In its Annex, the Due Diligence Act refers to international agreements on the protection of human rights. These include many international treaties, in particular the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights, as well as other international agreements regarded as the core standards of international human rights protection. These core standards of international human rights protection are supplemented by the eight conventions of the International Labour Organization (ILO), which are recognised as “core labour standards” and included among the internationally recognised human rights. The Act does not introduce a direct obligation on companies to comply with the specified international human rights. Companies do, however, have to ensure that they do not contribute to human rights violations by the state. In accordance with the duty to protect human rights, a state violates its obligations when it fails to protect people whose rights are infringed by companies. If labour rights are disregarded or drinking water is polluted due to raw material extraction and the state fails to take effective remedial action, this amounts to a violation of the state's duty to protect people. The companies concerned contribute to this violation with their business policy. For this reason, the text of the Act uses the formulation “contribute to a human rights violation”.

5. WHAT DOES THE DOCUMENTATION AND REPORTING OBLIGATION MEAN FOR THE COMPANIES CONCERNED?

The HRDD Act requires companies to document their compliance with the human rights due diligence obligation. To that end, all steps, arrangements and measures are to be presented and explained, including where appropriate reference to alternative courses of action that were taken into consideration.

Documentation forms an important source of information for enforcement of the due diligence obligation, and conversely can help companies to prove fulfilment of their duties. Companies that are obliged to disclose non-financial information in accordance with the German Commercial Code (HGB) must include information on compliance with their due diligence obligation in their reports.

6. HOW IS THE DUE DILIGENCE OBLIGATION TO BE ENFORCED? WHAT SANCTIONS ARE PROVIDED FOR?

The Act foresees a range of instruments to facilitate enforcement. These include supervision by regulatory authorities, reporting obligations, civil law liability, and other incentive mechanisms. The legislators can combine these instruments as they see fit and introduce them gradually, if need be.

► Issuing ad hoc administrative orders

When circumstances so require – for example, in particularly high-risk sectors or if complaints have been filed – the responsible authority can evaluate the plausibility of the documented procedures. For purposes of enforcing compliance with the due diligence obligations imposed under the HRDD Act, the authority can issue ad hoc administrative orders – depending on the specific definition of their power to issue such orders – requiring, for instance, that a company consult with affected parties or establish a mechanism for the filing of complaints.

► Fines

Companies that fail to meet their due diligence obligations – for instance, fail to provide documentation of their due diligence procedures on demand – can be fined.

► Exclusion from foreign trade incentive programs, subsidy allocations, or public procurement contracts

Furthermore, the awarding of public contracts, subsidies, and benefits providing an incentive to foreign trade can be conditioned on proof of compliance with due diligence obligations.

► Compensation claims by aggrieved parties

Finally, the Act points out that injured parties can claim compensation of damages under civil law provisions. The HRDD Act does not contain liability rules of its own. In the case of cross-border disputes, therefore, the applicable standard of liability in particular causality, imputation, and damages, as well as the consequences of liability – are defined in accordance with the relevant foreign law. The HRDD Act changes only the applicable standard of care. This is defined by the due diligence requirements of §§ 5–11. The HRDD Act is thus to be applied when assessing the basis for a claim under foreign law. Depending on the provisions of the foreign law, the HRDD Act's standard of care could be applicable, for example, on the issue of culpability. This means that whether the company is ultimately held liable depends inter alia on whether it has fulfilled the requirements of its due diligence obligation. As a result, a company is liable only for damages that would have been detectable to the company and avoidable if reasonable due diligence measures had been taken.

7. WHY IS THE DUE DILIGENCE STANDARD OF THE HRDD ACT PERTINENT IN THE EVENT OF DAMAGE CLAIMS, EVEN THOUGH THE ROME II REGULATION STIPULATES THAT FOREIGN TORT LAW GENERALLY APPLIES?

In the area of non-contractual liability, which is particularly relevant for human rights violations, the applicable law depends on the so-called Rome II Regulation. Rome II provides that in general the law of the state in which the damages occurred shall apply (Art. 4 para 1 Rome II Regulation). In cases of human rights violations, however, strict application of the law of the jurisdiction of occurrence can lead to liability gaps.

To ensure application of the HRDD Act's due diligence requirements in the event of damages, legislators can take advantage of the possibility of derogation foreseen in Art. 16 Rome II Regulation and formulate the due diligence obligation as a so-called overriding mandatory rule.

Overriding mandatory rules are provisions of law applying in the jurisdiction of the competent court that govern the facts of a case regardless of the law otherwise applicable to non-contractual obligations. Art. 9 para 1 Rome I Regulation, which is also to be adduced in the interpretation of Art. 16 Rome II Regulation, clarifies this to the effect that an overriding mandatory rule is a compulsory provision, compliance with which is regarded by a state as so important for protection of the public interest – in particular of its political, social or economic organisation – that it is to be applied to all cases that fall within its scope of application, irrespective of the law otherwise applicable. The formulation in §15 takes this requirement into account. It is based directly on the wording of Art. 16 Rome II Regulation. It thus gives unambiguous expression to the international validity of the due diligence obligation. Pursuant to §1 HRDD Act, the due diligence obligations serve to implement internationally recognised human rights, to fulfil the Federal Republic of Germany's responsibility thereunder to protect them, and thus to further a public interest as required under Art. 9 Rome I Regulation.

8. WHO MONITORS THE LEGAL REQUIREMENTS?

The provisions of the Act are to be monitored by state (Bundesland) authorities, for example by trade registry offices. These authorities are to review, on the basis of the documents submitted, whether a risk analysis has been carried out or whether certain organisational arrangements, such as the appointment of a compliance officer or the establishment of a system for filing complaints, have been made. This does not require an in-depth substantive examination, but rather only a spot check with plausibility review, and therefore can be managed by the existent authorities without undue additional financial resources and staff.

Long term, consideration should be given to transferring certain supervisory tasks to federal authorities, such as the Customs Office, the Federal Office for Economic Affairs and Export Control (BAFA), or the Federal Institute for Occupational Safety and Health (BAuA). This is the only way to eventually build up sector- and country-specific knowledge of the risks involved.

The administrative costs can moreover be minimised by means of a risk-based approach. This means that the authorities should focus their supervisory measures on those companies and situations with regard to which particular risks are discernible or specific complaints have been filed.

9. WHY WAS A PUBLIC-LAW APPROACH WITH REFERENCE TO CIVIL LAW SELECTED?

In the German legal system, the prevention of danger and economic regulation are traditionally regulated under public law and carried out by the administrative authorities. The aim is to govern the behaviour of individuals *ex ante* in accordance with the underlying value system and so to prevent the need for subsequent compensation of damages from arising in the first place.

The procedural approach of the human rights due diligence obligation is particularly well suited for public-law arrangements and enforcement. While tortious liability is dependent on the claims of aggrieved parties, a management obligation such as the one here foreseen can be supervised by the German authorities and, in the event of a violation, penalised. With a public-law regulatory model, the difficulties of proof associated with civil law liability do not arise, because no concrete occurrence of damage has to be proved and in general no investigation is required abroad. Effective public-law regulation can be achieved by imposing a duty of documentation to be filed domestically.

The public-law approach is supplemented by the reference to civil law liability in §15 of the Act. With regard to tortious liability, the Act stipulates invoking the obligations imposed in §§5–11 in defining the applicable standard of care. Thus public-law and private-law governance of behaviour are appropriately intertwined to produce a mix of instruments.

10. HOW DOES THE HRDD ACT ENSURE THAT THE COMPANIES SUBJECT TO IT ARE NOT UNDULY BURDENED?

The HRDD Act ensures that companies are not unduly burdened by means of three regulatory elements:

(a) Principle of proportionality: it is clearly laid down in the Due Diligence Act that companies need take only such measures as may be deemed appropriate. What specific measures are deemed adequate to meet this standard is determined, among other things, by reference to the size of the company, country- or sector-specific risks, the anticipated severity and likelihood of possible violations, and how directly a company is contributing to a violation.

(b) Scope of application: Only large companies or companies in certain risk areas are covered by the Act. The legislators can adjust the scope of the law appropriately in specifying the criteria for qualification as a large company.

(c) Choice of enforcement mechanisms/legal consequences of violations of the due diligence obligation: The HRDD Act provides for various legal consequences that the legislators can combine as they see fit and, if need be, introduce gradually. The Act indicates which instruments can be used for enforcement: for example, fines for inadequate or missing documentation and the option of imposing *ad hoc* administrative orders on specific companies. The legislators can supplement administrative law sanctions with civil law liability (see Question 6).

ACT ON THE OBLIGATION OF COMPANIES TO EXERCISE DUE DILIGENCE IN THE PROTECTION OF HUMAN RIGHTS (HUMAN RIGHTS DUE DILIGENCE ACT – HRDD ACT)

[GESETZ ÜBER DIE UNTERNEHMERISCHE SORGFALTSPFLICHT ZUM SCHUTZ DER MENSCHENRECHTE (MENSCHENRECHTS-BEZOGENE SORGFALTSPFLICHTEN-GESETZ – MSORGFALTSG)]¹

PART 1 – GENERAL PROVISIONS

§ 1 Purpose

The purpose of this Act is to ensure that companies respect internationally recognized human rights. The protection of human rights serves both the public interest and the interests of individuals who are engaged in transnational value chains or are otherwise directly affected by the impacts of such value chains.

§ 2 Scope

(1) This Act applies to all

1. large companies; and
2. other companies that operate, themselves or through a controlled company,
 - a. in a high-risk sector or
 - b. in conflict or high-risk zones

which have their registered office, headquarters, or principal place of business in Germany.

(2) The duties imposed by this Act shall also apply to any business activities conducted abroad.

§ 3 Definitions

For purposes of this Act, the following definitions shall apply:

1. *Human rights*: the internationally recognized human rights laid down in the conventions enumerated in the Annex to this Act;

¹ The German original of the proposed statute can be found on pp. 38–42 in: Klinger/Krajewski/Krebs/Hartmann, Verankerung menschenrechtlicher Sorgfaltspflicht von Unternehmen im deutschen Recht. Study commissioned by Amnesty International, Brot für die Welt, Germanwatch, and Oxfam, March 2016.

2. *Large company*: a company for which, alone or on a consolidated basis together with controlled companies and the companies controlling it, any of the following measures shall exceed the stated amount as of the balance sheet date [on the most recent annual financial statements]:

- a. The balance sheet total [[as of the balance sheet date on the annual balance sheet]] shall exceed [...] million euros.
- b. Revenues (net of returns, discounts, and VAT) during the twelve months prior to the balance sheet date shall exceed [...] million euros.
- c. The average number of employees over the twelve months prior to the balance sheet date shall exceed [...].

3. *Controlled company*: a subsidiary over which the parent company can exercise, directly or indirectly, a dominant influence;

4. *High-risk sectors*: [...];

5. *Conflict or high-risk zones*: areas in which armed conflicts are taking place or which remain in a fragile situation after a conflict, as well as areas with weak or non-existent governance and security, in which widespread and systematic violations of international law, including human rights abuses, occur;

6. *Strategic business decisions*: in particular, the commencement of a new business activity or any major expansion of, fundamental modification to, or withdrawal from an existing business activity.

§ 4 Policy Commitment to Respect Human Rights

[...]

PART 2 – SPECIAL OBLIGATION OF DUE DILIGENCE

§ 5 Due Diligence Obligation

Every company is obliged to exercise due diligence as specified in §§ 6 through 11.

§ 6 Risk Analysis

(1) Every company shall conduct a risk analysis relative to human rights in accordance with the provisions of paragraphs (2) through (5).

(2) ¹In completing the risk analysis, the company shall identify, evaluate, and if necessary prioritize in an adequate manner the risks of its contributing to human rights abuses. ²What an adequate analysis requires shall be determined with regard to the country- and sector-specific risks, the severity and likelihood typically to be expected of possible human rights abuses, and how directly the company is contributing to such abuses, as well as the size of the company and the actual and economic leverage the company can exert on the actor directly causing them.

(3) ¹If the company – through the risk analysis or otherwise – becomes aware of indications pointing to a risk that the company is contributing to a human rights abuse, the company shall undertake an adequately in-depth analysis of the risks specifically identified, based on the particular circumstances of the case; the affected persons are generally to be involved in this analysis.

²Para. 2 sentence 2 applies accordingly.

(4) A company may also be considered to be contributing to an abuse of human rights if

- 1. third parties, in particular companies in the value chain and government agencies, or
- 2. products or services of the company

are contributing to a human rights abuse as a consequence of the company's business activities. Representing the legal interests of a client shall not constitute a human rights abuse.

(5) ¹The risk analysis shall be updated adequately on a continuous basis, to the extent there are grounds for doing so. ²Para. 2 sentence 2 applies accordingly. ³In addition, the risk analysis shall be repeated comprehensively every [...] years, regardless of any specific grounds for doing so. ⁴Moreover, the risk analysis shall be conducted before every strategic business decision. ⁵In this case, the risk analysis shall cover such risks as are associated with the planned decision.

§ 7 Preventive Action

¹If the company detects a risk that it may be contributing to human rights abuses, it shall incorporate adequate preventive measures into its business policy, integrate them into its business processes, and monitor their effectiveness. ²In particular, the company should as a rule take adequate measures to ensure respect for human rights in connection with contract initiations, contract negotiations, and the conclusion of contracts relating to strategic business decisions. ³§ 6 para. 2 sentence 2 and para. 4 shall apply accordingly.

§ 8 Remediation

¹If the company determines that a human rights abuse to which it is contributing has already occurred or is imminent, the company shall immediately take adequate measures to prevent or mitigate such abuse. ²§ 6 para. 2 sentence 2 and para. 4 shall apply accordingly.

§ 9 Governance Obligations

(1) [Compliance-Officer, Compliance-Management]

(2) [Whistleblowing]

(3) [...]

§ 10 Empowerment to Issue Regulations

[...]

§ 11 Documentation and Reporting

(1) ¹Compliance with the obligations deriving from §§ 5 to 10 shall be documented – among other reasons in order to preserve evidence in the interest of those affected by human rights abuses. ²The documentation shall be kept on file for at least [...] years. ³The company subject to this obligation shall furnish such documentation to the competent supervisory authorities upon request.

(2) Where pursuant to § 289 para. 3 of the German Commercial Code [HGB] there is an obligation to report on non-financial indicators of performance, this part of the report shall include statements regarding the measures taken to comply with the obligations deriving from §§ 5 to 10.

PART 3 – ENFORCEMENT AND SANCTIONS

§ 12 Ad Hoc Administrative Orders

[...]

§ 13 Administrative Offences

(1) Anyone who:

1. contrary to § 11 para. 1 sentence 3 does not provide to the competent authorities upon request the documentation there required for the last [...] years;

2. [...]

shall be committing an administrative offence.

(2) Offences shall be punishable by a fine not exceeding [...] euros.

§ 14 [Further Incentive or Sanction Mechanisms]

[...]

§ 15 Liability in Damages, Overriding Mandatory Rule

Regarding non-contractual liability claims, the obligations deriving from §§ 5 to 11 define the applicable duty of care on a mandatory basis and irrespective of the law otherwise applicable to the non-contractual liability under private international law.

PART 4 – FINAL PROVISIONS

§ 16 Implementation, Competent Authorities

[...]

§ 17 Entry into Force, Transitional Rules

[...]

ANNEX

Human rights within the meaning of this Act are the internationally recognised human rights laid down in the following conventions, in the version published pursuant to the relevant ratification act in Germany (source for ratification act cited in German):

1. International Covenant on Civil and Political Rights of 19 December 1966 (BGBl. 1973 II S. 1533) and the Second Optional Protocol to the International Covenant on Civil and Political Rights Aiming at the Abolition of the Death Penalty (BGBl. 1992 II, 390);
2. International Covenant on Economic, Social and Cultural Rights of 19 December 1966 (BGBl. 1973 II S. 1569);
3. Convention No. 87 of the International Labour Organisation concerning Freedom of Association and Protection of the Right to Organise of 9 July 1948 (BGBl. 1956 II S. 2072), last amended by Art. 1 of the Convention Amendment (ÄndÜbereink) of 26 June 1961 (BGBl. 1963 II S. 1135);
4. Convention No. 98 of the International Labour Organisation concerning the Application of the Principles of the Right to Organise and to Bargain Collectively of 1 July 1949 (BGBl. 1955 II S. 1122);
5. Convention No. 29 of the International Labour Organisation concerning Forced or Compulsory Labour of 28 June 1930 (BGBl. 1956 II S. 640);
6. Convention No. 105 of the International Labour Organisation concerning the Abolition of Forced Labour of 25 June 1957 (BGBl. 1959 II S. 441);
7. Convention No. 100 of the International Labour Organisation concerning equal remuneration for men and women workers for work of equal value of 29 June 1951 (BGBl. 1956 II S. 23);
8. Convention No. 111 of the International Labour Organisation concerning Discrimination in Respect of Employment and Occupation of 25 June 1958 (BGBl. 1961 II S. 97);
9. Convention No. 138 of the International Labour Organisation concerning Minimum Age for Admission to Employment of 26 June 1973 (BGBl. 1976 II S. 201);
10. Convention No. 182 of the International Labour Organisation concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour of 17 June 1999 (BGBl. 2001 II S. 1290);
11. International Convention on the Elimination of All Forms of Racial Discrimination of 7 March 1966 (BGBl. 1969 II S. 961);
12. Convention on the Elimination of All Forms of Discrimination against Women of 18 December 1979 (BGBl. 1985 II S. 647);
13. Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment of 10 December 1984 (BGBl. 1990 II S. 246);
14. Convention on the Rights of the Child of 20 November 1989 (BGBl. 1992 II S. 121), the Optional Protocol of 25 May 2000 to the Convention of 20 November 1989 on the Rights of the Child on the involvement of children in armed conflict (BGBl. 2004 II S. 1354), and the Optional Protocol of 25 May 2000 to the Convention on the Rights of the Child on the sale of children, child prostitution and child pornography (BGBl. 2008 II S. 1222);
15. Convention on the Rights of Persons with Disabilities of 13 December 2006 (BGBl. 2008 II S. 1419);
16. International Convention for the Protection of All Persons from Enforced Disappearance of 20 December 2006 (BGBl. 2009 II S. 932).

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